

# The Rutherford Star.

"BE SURE YOU'RE RIGHT AND THEN GO AHEAD."—DARTY CROCKET.

VOL. III.

RUTHERFORDTON, N. C. THURSDAY, JUNE 24, 1869.

NO. 20.

## Rutherford Star.

Published Every Thursday by  
CARPENTER & LOGAN,  
RUTHERFORDTON, N. C.

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One Copy, 1 year, \$2.00  
" " 6 months, 1.00  
" " 3 months, .75  
To those who get up clubs of five or more subscribers, one copy will be furnished gratis.

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## POETRY.

Written for the Star.  
ADIEU TO SPRING.

BY H. E. D.  
The lovely Spring has closed at last,  
And Summer time is coming fast,  
The dew-drops on each lovely flower,  
Are sparkling bright in every bow.

The bird's sweet songs our ears do fill,  
With music soft from every hill,  
Bidding the gentle Spring adieu;  
And greeting Summer charms anew.

The towering Oak—the forest's pride—  
The gentle blooming shrub beside,  
Rejoice in beauty as they bloom,  
And send around a sweet perfume.

The day is fast approaching now—  
When we'll repair to the Mountain's brow,  
And there with hearts filled with delight,  
We'll gather cherries—clear and bright.

And there, dear friends we hope to meet  
You, and with words and kisses greet,  
Beneath those trees: and we will stay  
Together all the summer day.

### "No Tears in Heaven."

I met a child; his face was bare,  
His weak frame shivered with the cold;  
His youthful brow was knit with care,  
His mouthful eyes his sorrow told.  
Said I, "Poor boy, why weepst thou?"  
"My parents are both dead," he said;  
"I have no where to lay my head:  
O, I am lone and friendless now!"  
Not friendless child; a friend on high  
For you his precious blood has given;  
Cheer up and let each tear be dry—  
"There are no tears in Heaven."

I saw a man, in life's gay noon,  
Stood weeping o'er his young bride's bier;  
"And we must part," he cried, "so soon!"  
As down his cheek there rolled a tear.  
"Heart-stricken one," said I, "weep not!"  
"Weep not," in accents wild, he cried,  
"But yesterday my young love died!  
And shall she be so soon forgot!"  
Forgotten! no, still let her love  
Sustain thy heart with anguish given;  
Strive thou to meet thy bride above,  
And dry thy tears in Heaven.

I saw a gentle mother weep,  
As to her throbbing heart she pressed  
An infant, seemingly asleep.  
On its kind mother's sheltering breast.  
"Fair one," said I, "pray weep no more!"  
Sobbed she, "the ideal of my hope  
I now am called to render up;  
My babe has reached death's gloomy shore."  
Young mother, yield no more to grief,  
No: be by passion's tempest driven,  
But find in these sweet words relief—  
"There are no tears in Heaven."

Poor traveller o'er life's troubled wave,  
Cut down by grief, overwhelmed by fear,  
There is an arm above can save;  
Then yield not thou to fall despair.  
Look upward, mourners, look above!  
What thunders echo loud!  
The sun shines bright behind the cloud;  
Then trust thy lot in Heaven's love.  
Where'er thy lot in life be cast,  
What'er of toil or woe be given,  
Be firm—remember to the last,  
"There are no tears in Heaven."

## BB KIND.

BY MISS M. A. KIDDER.

Little children, bright and fair,  
Blessed with every needful care,  
Always bear this thing in mind:  
God commands us to be kind;  
Kind not only to our friends,  
Kind to whom our care depends;  
Kind not only to the poor,  
They who poverty endure;  
But in spite of form or feature,  
Kind to every living creature.  
Never pain or anguish bring,  
Even to the smallest thing;  
For, remember that the fly,  
Is as much as you or I.  
Just as much as that great Grand  
That both man and the son and land;  
Therefore, children, bear in mind,  
Ever, ever to be kind.

## SELECTED STORIES.

### THE BRAVE WOMAN.

AND  
HOW SHE DID IT.

"Bedlam let loose! Pandemonium in rebellion! Chaos turned inside out! What is the reason a man cannot be allowed to sleep in the morning without this everlasting racket raised about his ears? Children crying—doors slamming I will know the reason of all this uproar!"

Mr. Luke Darcy shut the door of his bedroom with considerable emphasis, and went straight to the breakfast parlor.

All was bright and quiet and pleasant there; the coal snapping and sparkling in the grate, the china and silver neatly arranged on the spotless damask cloth, and the green parrot drowsily winking his yellow eyes in the sunny glow of the eastern window—Bedlam plainly wasn't located just there, and Mr. Darcy went storming up stairs to the nursery.

Ah! the field of battle was gained at last. Mrs. Darcy sat in her little low chair before the fire, trying to quiet the screams of eight months old baby scion of the house of Darcy, while another—a boy of five years—lay on his back, prone on the floor, kicking and crying in an ungovernable fit of childish passions.

"Mrs. Darcy," ejaculated Luke, with a slow and ominous precision—"may I inquire what all this means? Are you aware that it is fifteen minutes past nine o'clock? Do you know that breakfast is waiting?"

"I know Luke—I know," said poor, perplexed Mrs. Darcy, striving vainly to lift the rebellious urchin up by one arm, "Come Freddy, you are going to be good now, mamma is sure, and get up and be washed."

"No—o!" roared Master Freddy, performing a brisk tattoo on the carpet with his heels, and clashing the air furiously.

Like an avenging vulture, Mr. Darcy pounced abruptly down on his son and heir, and carried him promptly to the closet, and turned the key upon his screams.

"Now sir you can cry it out at your leisure. Evelyn, nurse is waiting for the baby. We'll go down and breakfast."

"But, Luke," hesitated Mrs. Darcy, "you won't leave Freddy there."

"Won't, I'd like to know why not?—It's temper, and nothing else, that is at the bottom of all these demonstrations, and I'll conquer that temper or I'll know the reason why. It ought to have been checked long ago, but you are so ridiculously indulgent. There is nothing I have so little tolerance for as bad temper nothing that ought to be so promptly and severely dealt with."

"But if he'll say he's sorry, Luke?"

Mr. Darcy rapped sharply at the panels of the door:

"Are you sorry for your naughtiness, young man?"

A fresh outburst of screams and a renewal of the tattoo was the answer.

"I am sure he is sorry, Luke," pleaded the ill-extenuating mother, but Mr. Darcy shook his head.

"Entire submission is the only thing I will listen to," he said shortly. "I tell you, Evelyn, I am determined to uproot this temper."

Evelyn, with a dewy moisture showing her eyelashes, and a dull ache at her heart, followed her liege lord down to the breakfast table, with as little appetite for the coffee, toast and eggs as might be.

A tall, blue-eyed young lady, with a profusion of bright chestnut hair, and cheeks like rose velvet, was already at the table when they descended, by name of Clara Prun, by lineage Mrs. Darcy's sister. She opened her eyes rather wide as the two entered.

"Good gracious, Evy, what's the matter?"

"Nothing," answered Luke, tartly—"Mrs. Darcy, you appear to forget that I have eaten no breakfast."

"Something is the matter, though," said Clara shrewdly. "What is it, Evelyn? Has Luke had one of his tantrums?"

Luke set down his coffee cup with a sharp clink.

"You use very peculiar expressions, Miss Prun."

"Very true ones," said Clara saucily. Evelyn smiled in spite of herself.

"It's only Freddy, who feels a little cross and—"

"A little cross!" interrupted the indignant husband, "I tell you, Evelyn, it's quite time that temper was checked. Oh, that parrot! what an intolerable screeching he keeps up! Mary take that bird into the kitchen, or I shall be tempted to wring its neck. Strange that a man can't have a little peace once in awhile! What does all the eggs, Evelyn? I thought I had asked you to see that they were boiled fit for a Christian to eat."

Mr. Darcy gave his egg, shell and all, a vindictive throw upon the grate. Evelyn's brown eyes sparkled dangerously as she observed the manoeuvre, but she made no remark.

"And the plates are so cold as stone, when I've implored you again and again, that they might be warmed. Well, I shall eat no breakfast this morning."

"Whom will you punish most?" demanded Miss Clara. "Evelyn, give me another cup of coffee; it's perfectly delightful."

Luke pushed his chair back with a vengeance, and took up his stand with his back to the fire, both hands under his coat tails.

"Please sir," said the servant, advancing, the gas bill—the man says you settle it while—"

"No!" roared Luke tempestuously, "Tell the man to go about his business; I'll have no small bills this morning, and I won't be so persecuted!"

Mary retreated precipitately, Clara raised her long brown eyelashes.

"Do you know, Luke," she said demurely, "I think you would feel a great deal better if you would do just as Freddy does—lie down flat on the floor and kick your heels against the carpet for a while, it's an excellent escape valve when your choleric gets the better of you."

Luke gave his mischievous sister-in-law a glance that certainly ought to have annihilated her, and walked out of the room, closing the door behind him with a bang that would bear no interpretation. Then Clara came around to her sister and buried her pink face in Evelyn's neck.

"Don't scold me, Evy, please—I know I've been very naughty to tease Luke so!"

"You have spoke nothing but the truth," said Evelyn, quietly, with her coral lips compressed, and a scarlet spot burning on either cheek. "Clara, I sometimes wonder how I can endure the daily cross of my husband's temper."

"Temper!" said Clara, with a toss of her chestnut brown hair. "And the poor dear fellow hasn't the least idea how disagreeable he makes himself."

"Only this morning," said Evelyn, "he punished Freddy with unrelenting severity for a fit of ill humor which he himself has duplicated within the last half hour. I am not a moralist, but it strikes me that the fault is rather more to be censured in a full grown reasoning man than in a child."

"Evelyn," said Clara, gravely, "do you suppose he is beyond the power of cure?"

"I hope not; but what can I do?—Shut him up as he shut little Freddy?"

Evelyn's merry, irresistible laugh, was checked by the arch, peculiar expression in Clara's blue eyes.

"The remedy needs to be something short and sharp," said Clara, "and this dark closet system certainly combines both requisites. Tears and hysterics were played out long ago in matrimonial skirmishes, you know, Evy."

"Nonsense!" laughed Mrs. Darcy, rising from the breakfast table, in answer to her husband's peremptory summons from above stairs, while Clara shrugged her shoulders and went to look for her work basket.

Luke was standing in front of his bureau drawer, flinging shirts, collars, cravats and stockings recklessly upon the bed-room floor.

"I'd like to know where my silk handkerchiefs are, Mrs. Darcy?" he fumed. "Such a state as my bureau is in, is enough to drive a man crazy!"

"It's enough to drive a woman crazy, I think," said Evelyn, hopelessly, stooping down to pick up a few of the scattered articles.

You were at the bureau last, Luke—It is your old fault!"

"My fault—of course it's my fault!" snarled Luke, giving Mrs. Darcy's poodle a kick that sent him howling to his mistress. "Anything but a woman's retorting, recriminating tongue. Mrs. Darcy, I won't endure it any longer!"

"Neither will I!" said Evelyn, resolutely advancing, as her husband plunged into the closet after his business coat, and promptly shutting and locking the door, I think I've endured it long enough—and here's an end of it."

"Mrs. Darcy open the door!" said Luke scarcely able to credit the evidence of his own senses.

"I shall do no such thing," said Mrs. Darcy, composedly, beginning to rearrange shirts, stockings, and flannel wrappers in their appropriate receptacles.

"Mrs. Darcy—o!" roared Luke, at a fever heat of impatient rage, "what on earth do you mean?"

"I mean to keep you in that clothes press, Mr. Darcy, until you have made up your mind to come out in a more amiable frame of mind. If the system succeeds with Freddy, it certainly ought to with you; I am sure your temper is much more intolerable than his."

There was a dead silence of full sixty seconds in the closet, then a sudden burst of vocal wrath.

"Mrs. Darcy, open the door this instant, madam!"

But Evelyn went on humming a saucy little opera air, and arranging her clothes.

"Do you hear me?"

"Yes—I hear you."

"Will you obey me?"

"Not until you have solemnly promised me to put some sort of control on that temper of yours; not until you pledge yourself to treat your wife as a lady should be treated; not as a menial."

"I won't!"

"No?" Then in that case I hope you don't find the atmosphere at all oppressive there, as I think it probable you will remain there some time!"

Another sixty seconds of dead silence, then a sudden ring of heels and hands against the relentless wooden panels.

"Let me out I say, Mrs. Darcy! madam, how dare you perpetrate this monstrous piece of audacity?"

"My dear Luke, how strongly you do remind me of Freddy. You see there is nothing I have so little tolerance for as a bad temper. It ought to have been checked long ago, only you know I'm so ridiculously indulgent."

Mr. Darcy winced a little at the familiar sound of his own words.

Tap-tap-tap came softly at the door. Mrs. Darcy composedly opened it, and saw her husband's little office boy.

"Please, mem, there's some gentlemen at the office in a great hurry to see Mr. Darcy. It's about the Applegate will case."

Mrs. Darcy hesitated an instant; there was a triumphant rustle in the closet, and her determination was taken at once.

"Tell the gentleman that your master has a bad headache, and won't be down to-day this morning."

Luke gnashed his teeth audibly as soon as the closing of the door admonished that he might do so with safety.

"Mrs. Darcy do you presume to interfere with the transaction of business that is vitally important, ma'am, vitally important?"

Mrs. Darcy nonchalantly took up the little opera air where she had left it, letting the soft Italian words ripple musically off her tongue.

"Evelyn, dear!"

"What is it, Luke?" she asked, mildly.

"Please let me out. My dear, this may be a joke to you, but—"

"Assure you, Luke, it's nothing of the kind. It is the soberest of serious matters to me. It is a question whether my future life shall be miserable or happy."

There was a third interval of silence.

"Evelyn," said Luke, presently, in a subdued voice, "will you open the door?"

"On one condition only."

"And what is that?"

"Ah, ha!" thought the little lieutenant general, "he's beginning to entertain conditions of capitulation, is he? On condition," she added aloud, "that you will break yourself of the habit of speaking crossly and sharply to me, and on all occasions keep your temper."

"My temper, indeed?" sputtered Luke. "Just your temper," returned his wife, serenely. "Will you promise?"

"Never, madam!"

Mrs. Darcy quietly took up a pair of hose that required mending, and prepared to leave the apartment. As the door cracked on its hinges, however, a voice came shrilly through the opposite key-hole.

"Mrs. Darcy, Evelyn! wife! wife!"

"Yes."

"You are not going down stairs to leave me in this place?"

"I am."

"Well, look here—I promise."

"All and everything that you require—confound it all!"

Wisely deaf to the muttered seque, Mrs. Darcy opened the door, and Luke stalked sullenly out, looking right over the top of her shining brown hair.

Suddenly a little detaining hand was laid on his coat sleeve.

"Luke, dear?"

"Well?"

"Won't you give me a kiss?"

And Mrs. Darcy burst out crying on her husband's shoulder.

"Let me out I say, Mrs. Darcy! madam, how dare you perpetrate this monstrous piece of audacity?"

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Singular Scenes at a New Orleans Wedding.

(From the New Orleans Picayune.)

Wednesday night quite a fashionable wedding was celebrated in the Fourth District. The bride was pretty, as all newly married ladies are, and the groom was the glass of fashion and the model of form. A number of invited guests lent grace and beauty to the occasion, and hearty congratulations testified the good wishes of many friends for the happiness of the newly wedded pair. But the hours were rapidly, and the bride's resting came at last. The bride was led by laughing bridesmaids up to her chamber door. But imagine their surprise when it was opened by a lady richly and elegantly clad in a traveling suit, and evidently waiting for an interview.

"I beg pardon, madam; but you appear to be astonished," said the strange lady.

"I must confess that I did not expect to see any one here," replied the bride.

"No madam I came in very privately, and wished an interview, subject to no interruption."

"It did not occur to the bride to inquire by whom she had been introduced, or by what means she had gained access to her apartment."

"It is very strange ma'am, and I can't imagine why you wish to speak to me."

"The reason is simple. The man you have just married has imposed upon you. I am his wife!"

"Oh! impossible—you rave!" and the lady sank into a chair almost fainting.—Of course the bridesmaids screamed—a succession of shrieks one has rarely heard. It speedily brought the family to the door with terror stricken faces and with them the bridegroom, all asking with trembling lips—

"What in the world is the matter?"

"Oh! Edward," cried the bride, "this person says she's your wife."

"My wife!" shouted the astonished husband; "why she's insane."

The strange lady stood up calm and unruffled.

"Is it possible, sir, that having perpetrated this great wickedness, you will have the hardihood to deny that I am your lawfully wedded wife?" she asked looking the sorely troubled Edward full in the eye.

"Why confound you, woman. I never saw you before in my life!" exclaimed the astonished man.

The lady regarded him very much as a minister would a person given over to total depravity.

"Oh, Edward, I'm afraid it's true! and I loved you so!" sobbed the young wife; "how could you have treated me so?"

"I tell you I haven't got any wife but you; this woman is an impostor."

The strange lady uttered a low mocking laugh. The scene was getting interesting to the last degree. The ladies were all crying, and the father of the bride looking stern and indignant. He had been for some time intensely regarding the strange lady, when suddenly his eye lighted up, and an amused smile played on his lips. He took a step forward, and laying his hand on the shoulder of the stranger, said:







# Rutherford Star.

A. D. K. WALLACE,  
LOCAL EDITOR.



RUTHERFORDTON, N. C.  
THURSDAY, JUNE 24 1899.  
LOCAL AND STATE.

When a man chafes his son, is he fighting as one who beats the hair.

Some of the "members of the law" here pay a town tax of forty dollars. Are they "first class lawyers?"

We are requested to state that Col. J. A. Pags was not excluded from the town by Ordinance No. 1 of the Town, as is currently reported. It is not such thing.

A Music teacher having been arrested for stealing a watch, being in defense that his profession was worthless unless he was allowed to keep time.

The Postmaster at this place is so lazy that he uses a long pair of tongs in delivering the mail, to keep from getting out of his chair. Can't we get him turned out, Bro. Edwin?

Say, Mr. Rutherford man, if you really can't pay that five dollar tax on your office, perhaps you can try your former partner's plan and borrow the amount from the Junior of the Star.

The Newbie Journal of Commerce of the 2nd Inst. writes from our local columns and gives credit to the Rutherford. Come now give the devil his due. Don't give him anything that does not belong to him.

The Crops.—Wheat is fine in this section of the County, and large crops are expected. Corn is small; the late spring having kept it from growing. A considerable quantity of cotton has been plowed up and planted in corn.

The only sign by which the Rutherford Office is known from the other little buildings around it, is the picture of an animal of the long-eared tribe on the front of the building, and the words in large letters—Raising Hogs. How expressive!

As there appears to be some misunderstanding in regard to the ages, at which persons are required to work on public roads, we will therefore state for the benefit of all concerned that the Law requires only those between 18, and 45 years to work.

A dog taken in its infancy and held for a quarter of an hour with its head under water, will never have the hydrophobia even if bitten by a mad dog.—Erdogone.

Yes, and the same process will prevent children from growing up idiots. What a pity your parents didn't know that.

The streets, which were needing repairs badly, are being considerably improved under the management of J. H. Bradley, the Superintendent of the streets.

We believe John thoroughly understands his business and will keep things in better order than has been done here for several years past.

The series of meetings held at Pleasant Grove Church, by Rev. V. A. Sharpe, assisted by Rev. Messrs. Burnett, White, McLean and Long, and which closed last Saturday night, were crowned with the happiest results. About seventy persons were converted, and sixty seven were added to the Church. We would that this revival might extend over our whole County, for there is great lack of wariness and spasm among professed Christians everywhere at this time.

The Rutherford man is down with "nigger on the brain," and has got it pretty bad at that. No sooner did he see that Mr. Harris had been appointed mail agent on the Railroad than he was the victim of most lumbic visions, and gave his readers a delirious account of a white man being super-bled by a "nigger" and not only believed it himself until we called around and removed the scales from his eyes.

The Public Wall.—Nearly every one of our citizens will be glad to hear that the old wall on the public square in front of the Court House is to be repaired and repaired—two thirds at the expense of the County, and one third at the expense of the Town. While the people are ever watchful lest the public money will be used too lavishly, yet we feel confident all thinking men will approve of this step, for it is one by which the whole county will be benefited.

The Cocker House.—How about the Court House? Would we not all be glad if the County Commissioners would expend about a thousand dollars, judiciously, in repairing the Court House. It is a noble building, but has been sadly abused.

The cost of putting it in good trim would be about half a dollar from each man in the County. Who would not be willing to give this, were it only for the satisfaction of showing to strangers who pass through the town, that we of old Rutherford take a pride in all of our public affairs.

PASSING AWAY.—The Court House Bell was tolled in a solemn manner, last Tuesday evening. It sounded like the knell of some one departed to "that house from whence no traveler returns." Upon inquiry however, we found that such was not the case, but of one of those strange coincidences, a wagon loaded with the person and personal property of a certain individual, was discovered just leaving town.

He is gone! Let his virtues which were — be cherished, and his vices which were — be forgotten.

MANHIM.—At the residence of Mrs. Elizabeth Monney, by W. B. McINTYRE, Esq., on the 3rd day of June, 1899, Mr. JOHN C. R. BRADLEY, to Miss MARGARET D. MOONEY.

DIED In Polk county, on Sunday evening, the 6th inst., of cancer, Mrs. Hipp, wife of sample 21pp.

DIED In Cleveland county, on Monday the 21st, inst. J. M. SORCOW, aged about 45 years.

We are pleased to learn that the people of Polk county, have a reasonable hope of being connected with the West and South, by Railroad.

The subject of laying a road from Spartanburg through Columbus to Hendersonville and on to connect with the Western Division of the North Carolina Road was before the last Legislature of South Carolina, but was not acted upon. We have recently conversed with the Hon. Claudius Turner, a member of that body, and he assures us that the State will at the next session make a liberal appropriation for the enterprise. This will be a great thoroughfare connecting all the western cities with Charleston and will be of great advantage to our neighboring county.

## COMMERCIAL.

### RUTHERFORDTON MARKET.

CORRECTED WEEKLY BY  
JONES & BRYAN.

DEALERS IN  
Dry Goods, Groceries, Hardware, &c.

BACON.....	18@20
BEEF.....	4@6
BUTTER.....	15
DEERSWAX.....	25
CANDLES, tallow.....	25
CANDLES, kerosene.....	25
CASINGS.....	8@10
CHICKEN.....	35@40
COFFEE.....	25
CRACKED CORN.....	10@12
COTTON.....	20@22
CLOTH.....	10@12
FAIR.....	25
DRIED FRUIT.....	25
APPLES, Paired, Bright.....	10
PEACHES.....	10
PODDER, per cwt.....	80@100
PEAS.....	30@40
FLAX CLOTH.....	25@40
RUDEE, day.....	10@12
HIDES green.....	8
IRON.....	7
JAMES, wool.....	40@100
LARD.....	15@20
MEAL, per bush.....	10@12
NAILS.....	10@12
OATS, per bush.....	60
POTATOES.....	80@95
POTATOES, Irish.....	85
POTATOES, sweet.....	50
POK.....	0
RICE.....	30
ROCK ISLAND CASIMERE.....	10@12
ROCK ISLAND CASIMERE.....	15@30
SALT.....	25@30
SUGAR.....	10@12
SUGAR, TRIPLEX.....	200
TALLOW.....	15
WHEAT.....	10@12
WOOL—well washed.....	50@60

## CHARLOTTE PRODUCE MARKET.

### RETAIL PRICES FROM STORES.

BACON—NORTH CAROLINA.....	22@25
Hams.....	17@18
Shoulders.....	17@18
Sides.....	20@21
Hog Round.....	20@21
WESTERN.....	23@25
Hams.....	23@25
Shoulders.....	16@17
Sides.....	16@17
Hog Round.....	16@17
BACONING.....	25@28
Guany.....	25@28
Butt to.....	8@10
Beef.....	30@32
COFFEE.....	35@40
Java.....	22@25
Rio.....	22@25
Legum.....	25@30
Corn Meal.....	15@18
DOMESTICS.....	15@18
Silage, 4-4.....	15@18
Cotton Lard.....	24@26
FISH.....	24@26
Mackerel No. 1, per barrel.....	\$18.00@20.00
No. 1, per half barrel.....	11@12
No. 2.....	10@11
No. 3.....	9@10
No. 4.....	8@9
No. 5.....	7@8
No. 6.....	6@7
No. 7.....	5@6
No. 8.....	4@5
No. 9.....	3@4
No. 10.....	2@3
No. 11.....	1@2
No. 12.....	0@1
No. 13.....	0@1
No. 14.....	0@1
No. 15.....	0@1
No. 16.....	0@1
No. 17.....	0@1
No. 18.....	0@1
No. 19.....	0@1
No. 20.....	0@1
No. 21.....	0@1
No. 22.....	0@1
No. 23.....	0@1
No. 24.....	0@1
No. 25.....	0@1
No. 26.....	0@1
No. 27.....	0@1
No. 28.....	0@1
No. 29.....	0@1
No. 30.....	0@1
No. 31.....	0@1
No. 32.....	0@1
No. 33.....	0@1
No. 34.....	0@1
No. 35.....	0@1
No. 36.....	0@1
No. 37.....	0@1
No. 38.....	0@1
No. 39.....	0@1
No. 40.....	0@1
No. 41.....	0@1
No. 42.....	0@1
No. 43.....	0@1
No. 44.....	0@1
No. 45.....	0@1
No. 46.....	0@1
No. 47.....	0@1
No. 48.....	0@1
No. 49.....	0@1
No. 50.....	0@1
No. 51.....	0@1
No. 52.....	0@1
No. 53.....	0@1
No. 54.....	0@1
No. 55.....	0@1
No. 56.....	0@1
No. 57.....	0@1
No. 58.....	0@1
No. 59.....	0@1
No. 60.....	0@1
No. 61.....	0@1
No. 62.....	0@1
No. 63.....	0@1
No. 64.....	0@1
No. 65.....	0@1
No. 66.....	0@1
No. 67.....	0@1
No. 68.....	0@1
No. 69.....	0@1
No. 70.....	0@1
No. 71.....	0@1
No. 72.....	0@1
No. 73.....	0@1
No. 74.....	0@1
No. 75.....	0@1
No. 76.....	0@1
No. 77.....	0@1
No. 78.....	0@1
No. 79.....	0@1
No. 80.....	0@1
No. 81.....	0@1
No. 82.....	0@1
No. 83.....	0@1
No. 84.....	0@1
No. 85.....	0@1
No. 86.....	0@1
No. 87.....	0@1
No. 88.....	0@1
No. 89.....	0@1
No. 90.....	0@1
No. 91.....	0@1
No. 92.....	0@1
No. 93.....	0@1
No. 94.....	0@1
No. 95.....	0@1
No. 96.....	0@1
No. 97.....	0@1
No. 98.....	0@1
No. 99.....	0@1
No. 100.....	0@1

## FINANCIAL.

### Charlotte Money Market.

BUYING RATES OF BANK NOTES, &c.	
Bank of North Carolina.....	45c
" Cape Fear.....	35
" Charlotte.....	40
" Wadesboro.....	42
" Wilmington.....	40
" Roxboro.....	39
" Thomasville.....	38
" Graham.....	37
" Lexington, (old).....	5
" (new).....	5
" Commerce.....	17
" Camden.....	12
" Fayetteville.....	12
" Washington.....	12
" Yanceyville.....	4
Merchants' Bank of Newbern.....	60
Bank of Greensboro, (old).....	45
" (new).....	40
Miners' and Planters' Bank.....	12
Commercial Bank of Wilmington.....	39
Greensboro Mutual Ins. Co., (old).....	7
Virginia Bank Notes average about.....	25
South Carolina.....	25
Ga. City.....	25
N. C. R. R. Dividend Scrip.....	80

## Special Notice.

Notice.—There will be a meeting of the Republican Citizens of Union Township, No. 3, at 5:30 meeting house, on the 2nd Saturday in July, for the purpose of nominating township officers.

A full turnout, is requested.

## MANY CITIZENS.

### To Bridge Builders.

The Commissioners of Rutherford County, will let to the lowest bidder, at McClure's bridge on Middle Broad River on Saturday 17th July, the rebuilding of the same. The Commissioners hereby notify the public that said bridge is now unsafe, and as they have not been able to have the same repaired, give this notice to all concerned that they will no longer be responsible for any damage.

By order of the Commissioners,  
R. J. WILLIAMS, Clerk Ex. Office.

## Special Notices.

Notice.—By order of the Commissioners the contract for getting and delivering two thousand feet of timber, 6 by 10 inches, for stringers for the side walks of the Town, will be open until the 4th day of July next, all bids must be left at the Mayors office. For further particulars apply at my office.

R. W. LOGAN, Mayor.

## TO CONSUMPTIVES.

THE Advertiser, having been restored to health in a few weeks, by a very simple remedy, after having suffered several years with a severe lung affection, and that dread disease, Consumption is anxious to make known to his fellow sufferers the means of cure.

To all who desire it, he will send a copy of the prescription used (free of charge), with the directions for preparing and using the same, which they will find a SURE CURE FOR CONSUMPTION, ASTHMA, BRONCHITIS, &c. The object of the advertiser in sending the prescription is to benefit the afflicted, and spread information which he conceives to be invaluable; and he hopes every sufferer will try his remedy, as it will cost nothing, and may prove a blessing.

Parties wishing the prescription will please address—REV. EDWARD A. WILSON,  
Williamsburg, Kings County, New York.  
10-1y.

## ERRORS OF YOUTH.

A GENTLEMAN who suffered for years from Nervous Debility, Premature Decay, and all the effects of youthful indiscretion, will, for the sake of suffering humanity, send free to all who need it, the receipt and directions for making the simple remedy by which he was cured, and is willing to profit by the advertiser's experience, can do so by addressing, in perfect confidence, JOHN B. GORDIN,  
No. 42 Cedar Street, New York.  
10-1y.

## Town Ordinances.

The Commissioners of the Town of Rutherfordton do ordain:

1. That all persons living within the incorporate limits of said town, liable by Law to work on the public roads, shall be bound to comply with the requirements of the Mayor and Council, and shall be liable to a fine of ten dollars for each day that they may fail to work, to be paid for and recovered as to other taxes and fines. Provided, that in the discretion of the Mayor, such work may be rendered by substitute.

2. That any person or persons who shall engage in any fight, riot, or unlawful assembly, or who shall be guilty of unbecoming conduct, or make use of unbecoming language or shall come or swear to the annoyance of the citizens of said town, shall be bound to pay a fine of ten dollars for each day that they may fail to work, to be paid for and recovered as to other taxes and fines. Provided, that in the discretion of the Mayor, such work may be rendered by substitute.

3. That if any person shall discharge any firearm, except in cases of actual necessity, or by permission of the Mayor within the following boundaries, commencing at Millers old Tavern, and then with the branch to where it crosses Main street, then straight line to the beginning. Shall pay a fine of one dollar for each such offense.

4. That any person or persons who shall engage in driving, racing or running horses through the streets, as to engendering fire or property, shall be fined at the discretion of the Mayor not to exceed five dollars.

5. That any person or persons who shall allow his or her horses, mules or other dangerous animals to run at large through the streets (drivers excepted) shall be fined one dollar for each such offense.

6. That any person or persons who shall obstruct any public street or sidewalk by placing thereon, any wood, timber or other thing, and allowing the same to remain more than twenty-four hours, shall pay a fine of one dollar for each such obstruction shall remain.

7. That any person or persons who shall engage in the sale of spirits or liquors, shall be fined one dollar for each such offense.

8. That any person who shall ride or hitch any horse, or other animal upon any sidewalk in said town shall pay for each offense one dollar.

9. That all persons residing within the limits of said town be and they hereby request to return to the Mayor, on or before the 15th day of June, a full and complete list of all subjects of taxation under the ordinance, and upon failure to list the same shall be liable to pay a double tax.

10. That in default of the payment of any fine due for the violation of any of the Town Ordinances, the person or persons so defaulting may be imprisoned until the fine is paid, or until the person or persons so defaulting, at the discretion of the Mayor. Provided, that they may be released at any time upon payment of the fine and costs.

11. That any person or persons who shall retail spirits or liquors within said incorporation, except those who are regular licensees, shall pay a fine of twenty five dollars for each offense, one half recovered to go to the informant.

12. That these ordinances shall go into effect, ten days from day of publication.

13. That all persons having claims due them from the Town of Rutherfordton, be and they are hereby requested, to present the same duly authenticated, before the Commissioners of said Town, to be audited and passed upon, before their claim shall be paid.

14. That the regular meeting of the Commissioners of the Town of Rutherfordton, shall be on the 1st Thursday in each month.

15. That for the purpose of raising sufficient revenue to defray the cost of the day and for making repairs in said town, the following tax be levied, and collected on the subjects of taxation hereinafter listed, viz:

Real and Personal Property subject to exemption of two hundred dollars of household and kitchen furniture.—15 cents on the \$100.

Lawyers.....\$3.00

Physicians.....4.00

Clerks or Messengers.....5.00

Side Shows.....5.00

Slight of hand performers.....10.00

Magical Lanterns, Lecturers, or other exhibitions for BOREL & COURVOISIER of Newmarket, Switzerland, in Lever, Straightlines, and Equilibrium Equipments.....5.00

Miner Auctioneers.....5.00

Silver Smiths and Jewelers.....2.50

Miner.....5.00

Dentists.....5.00

Miner.....5.00

Retailers of Spirits or Liquors.....40.00

Dr. Good Stores.....10.00

Baling Alloys.....10.00

Wagon and Carriage Shops.....2.50

Daguerian or Photographic artists.....5.00

Tailor shops.....2.50

Blacksmith shops.....2.50

Wagon and Carriage Shops.....2.50

Cabinet Shops.....2.50

Printing Offices.....5.00

Insurance Agents, Life or Fire.....2.50

Ten Years.....2.50

Huck.....2.50

Boot and Shoe Shops.....2.50

Harness and Saddle Shops.....2.50

Tin Snaps.....2.50

Every door over 6 months old.....25

Every itinerant retail dealer in Carriages, Buggies, Wagons, Cows, Tolocans, Tin Ware, not the growth or manufacture of Rutherford County.....3.00

Clerk of Superior Court.....3.00

Register of Deeds.....2.00

County Treasurer.....2.00

16. That these ordinances are published and declared this 21st day of May 1899.

R. W. LOGAN, Mayor.

Tax: A. D. K. WALLACE, Town Clerk

Official.

The following ordinance was passed by the Commissioners of the Town of Rutherfordton at a meeting—June 3rd 1899.

## A CARD

### To Wholesale Buyers.

Thanking our numerous friends who in the past so lavishly patronized their labors upon us, and thereby placing us among the

### First of the Merchants of Charlotte.

A title which we recognize with proud satisfaction, which we will endeavor to maintain by

### Fair Dealing

and

### Extraordinary Inducements.

This coming season, in view of which and the participation in the rise of goods, our

### MR. RINTELS.

has already left for Northern markets (much earlier than usual) where, by his well known energy and good judgment in the selection of goods suitable for this market, we hope to be able by the

### 25th of this Month

to present the first and largest stock of goods ever brought to this State by any house, which we respectfully invite our numerous customers and all others who come to this market to purchase.

Very Respectfully,  
WITKOWSKY & RINTELS.

Mr. A. R. WAYER is now with the above famous and well known House where he will be pleased to see his friends at 27.1f

### SMITH'S

Boot, Shoe and Leather Store.

NEXT DOOR TO DEWEY'S BANK, Charlotte, N. C.

The Largest Wholesale and Retail Shoe Establishment in North Carolina.

Their stock of Leather and Shoe Findings is most complete, embracing every grade of Hemlock and Oak Sole Leather, Upper Leather, French and American Calf Skin, Kip, Lamb, &c., &c.

They also furnish all with a full and complete set of Manufacturers' prices.

### Wholesale Department.

They have received their Fall and Winter Stock, the largest and most complete ever brought to this market, and will sell to merchants at

New York Wholesale Prices.

Their expenses being much less, and they buy exclusively from manufacturers, there is no reason why they cannot sell at as low prices as the New York Jobber.

All they ask is a fair trial. Remember and ask for

SMITH'S SHOE STORE, next door to Dewey's Bank, Charlotte, N. C. dec 19-1f

### DR. GODDIN'S COMPOUND

### GENTIAN BITTERS.

Cures Chills and Fever, Dyspepsia, Indigestion, Colic, Sick Stomach, Brucellosis, Asthma, Nephritis, Rheumatism, &c.











(No. 65.)  
An act to authorize and empower John M. Bateman, Sheriff of Washington county, to collect arrears of taxes for the year 1867.

Section 1. The General Assembly of North Carolina do enact, That John M. Bateman, Sheriff of Washington county, be, and he is hereby authorized and empowered to collect all arrears of taxes due him for the year 1867, which collection shall be made under the same rules and regulations and restrictions as other collectors of taxes by virtue of the laws of the State.

Sec. 2. That the power and authority hereby granted shall cease and determine with the year 1869.

Sec. 3. That this act shall be in force from and after its ratification.

Ratified the 10th day of May, A. D. 1869.

(No. 66.)  
An act to provide for the collection of taxes by the State and by the several counties of the State on property, polls and income.

Section 1. The General Assembly of North Carolina do enact: Valuation of lands, when to be made.

There shall be a valuation of the taxable lands of the State in every hundred and sixty-nine and every two years thereafter, and the valuation so made shall stand during that period unless altered as hereinafter prescribed. The personal property shall be valued annually as hereinafter provided.

Sec. 2. Meaning of the words "lands" and "real property" in this act.

The words "lands" and "real property" shall be construed in this act, to include not only the soil, but all buildings and erections thereon, all rights, franchises, easements, appurtenances thereto, and all mines or minerals on or under the surface.

Sec. 3. County Commissioners to appoint Assessors.

The Commissioners of the several counties, at a meeting to be held within thirty days after the ratification of this act, and on the first Monday in March in every year thereafter, shall appoint in each township of their respective counties, three Assessors qualified to serve as jurors, one of whom shall be an owner of real estate in the county, who shall constitute a Board of Valuation for the township, with a compensation of two dollars per diem, while actually employed, and who shall take oath faithfully to perform the duties of the office according to law. Whenever a legal Board of Trustees shall exist in any township, no such appointments as are herein provided for shall be made, and the duties of the office shall be performed by said Board.

Sec. 4. Assessors shall be notified of their appointment.

Within three days after such appointments the Clerk of the Commissioners shall deliver to the sheriff a list of such appointments, and also a notice of his appointment, addressed to each appointee, within twelve days after the receipt from the Clerk the Sheriff shall serve such notice on the appointees, either by personal delivery or by leaving at their residence. He shall present the list of appointments to the proceedings endorsed to the Clerk before the first day of April.

Sec. 5. Penalty on appointees for not serving.

If any appointee shall willfully neglect or refuse to perform the duties of the appointment, he shall be liable to pay to the Commissioners of the county, for each day of neglect, one hundred dollars, unless excused by the County Commissioners, and it shall be their duty to cause the same to be prosecuted.

Sec. 6. Vacancy, how and when filled.

If a vacancy shall occur in any case, in any appointee of Assessors, the County Commissioners shall meet and fill it. This act shall be in force from and after the ratification of this act, and shall apply to the Board of Trustees of townships.

Sec. 7. Assessors to advertise in their townships.

The Assessors shall advertise in three or more public places within their townships, at least ten days before the first day of April, at what place or places therein, they will attend to receive the tax lists, and they shall attend accordingly. If there be a Board of Trustees in the township, these duties shall be performed by said Board.

Sec. 18. The list to be given in during April.

Tax lists shall be given in during the month of April by the person charged or his agent. If the person liable be a corporation, its property may be given in by the President, Cashier, Treasurer, Secretary or other person appointed for that purpose.

Sec. 9. Real property and farming stocks, &c., shall be given in where situated, on the first of April.

All real property, and all stock, farming utensils and other personal property, in connection with the cultivation of a farm, shall be given in the township in which said property is situated on the first day of April, and where the line of any township runs through any real estate, the list shall be filed in the township of which said real estate is situated.

Sec. 10. All other property and polls to be given in where tax payers reside on the first day of April.

All other personal property whatever, including money, credits, investments in bonds, stocks, joint stock companies, or otherwise, and all taxable polls and all other subjects liable to taxation, except such franchises and personal property as are herein specially provided for, shall be given in the township in which the person so charged resides, on the first day of April. The residents of a corporation, partnership or joint stock association, shall be given in the township in which its principal office or place of business is situated; if, however, the corporation, partnership, or association have separate places of business in more than one township, it shall give in each, the property or effects therein, but any body of lands belonging to a corporation, partnership or association, and divided by township lines, shall be given in that township in which the larger part thereof is situated.

Sec. 11. Tax payer to give in list of property.

At the time and place appointed by the assessors shall attend, and the assessor shall read over to each giving in his list, all the articles and subjects of taxation, and thereupon he shall deliver to the assessor his list of taxable property, and at the same time taking the following oath:

"I, A. B. do solemnly swear (or affirm) that I have rendered a full and true statement of all subjects of taxation which I, in my own right, or as agent of, or in trust for, any other person, in any other capacity, am by law required to be liable for taxation, according to my best knowledge, information and belief, so help me God."

Sec. 12. What the list shall contain.

The list shall state the following particulars concerning the taxable property of the person giving in, and shall refer to the first day of April in that year.

1. The quantity of land listed in the township; how much is arable, pasture and woodland, respectively; if any of it be waste and unoccupied, the land shall be described by name, if it has one, otherwise in such way it may be identified.

2. The number of horses, mules, cattle, hogs and sheep, separately, and the value thereof.

3. The estimated value, without specifying the articles of farming utensils, and mechanical tools and of household and kitchen furniture, including therein all silver and plated ware, pictures, books, and musical and scientific instruments, and of the watches and jewelry possessed by the party, his wife, or any minor child.

4. Money on hand, or on deposit in any bank.

5. The amount of solvent credits owing to the party, whether owing by bond, note, bill of exchange, upon account, or due and payable, and whether owing by any government except bonds of the State, or of the United States, except from taxation by law, except rent accruing for the current year for the hire of taxable property. If any credit be regarded as not entirely solvent, it shall be given in at its estimated value; but no judge of the Superior Court, or Justice of the Peace shall give judgment on any credit, for more than it was valued at when given in, that no other shall collect, on execution or otherwise, more than the amount of its value when given in, the amount owing by him, and the residue only shall be liable to taxation.

6. Stocks in any incorporated company or joint stock association, and their estimated value; the stock shall not be taxed if the stock of the company pays a tax.

7. All other personal property whatever, so described that its identity and location may be known, and its value ascertained.

Sec. 13. How the property for the year next preceding the first day of April in the current year, with a statement of the source or sources from which it was derived. From the amount of the income, five hundredths of the amount, and also the amount derived from property taxed by the laws of this State, and also the amount derived from any trade, purchase or possession, taxed by the laws of this State.

Sec. 14. If the party be a non-resident of the county and own land therein, it shall state his address, and may name any agent resident in the county, to whom notices may be given respecting his taxes.

Sec. 15. Guardians, Executors, &c., to give in separately.

Every guardian, executor, administrator or trustee, shall in like manner, but on a separate list, give in the property held by him in that capacity. The value of the franchise of every railroad, canal, turnpike, plank road, navigation, and banking company shall be given by the president or chief officer of the said several corporations, on the day fixed by this act for the giving in of taxable property to the Treasurer of the State, and shall be assessed and valued by the Auditor General, the Auditor, and the Governor of the State, and their valuation shall be returned to the county commissioners of any county in which any part of said roads, or canals, or navigation works shall be situated, and the same shall be given in by the Assessors of the county, and the tax collected in each county and township shall be in proportion to the length of such road, canal, or works lying in such county or township, respectively.

Sec. 16. If the party be a non-resident of the county and own land therein, it shall state his address, and may name any agent resident in the county, to whom notices may be given respecting his taxes.

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Sec. 14. If the party be a non-resident of the county and own land therein, it shall state his address, and may name any agent resident in the county, to whom notices may be given respecting his taxes.

Sec. 15. Guardians, Executors, &c., to give in separately.

Every guardian, executor, administrator or trustee, shall in like manner, but on a separate list, give in the property held by him in that capacity. The value of the franchise of every railroad, canal, turnpike, plank road, navigation, and banking company shall be given by the president or chief officer of the said several corporations, on the day fixed by this act for the giving in of taxable property to the Treasurer of the State, and shall be assessed and valued by the Auditor General, the Auditor, and the Governor of the State, and their valuation shall be returned to the county commissioners of any county in which any part of said roads, or canals, or navigation works shall be situated, and the same shall be given in by the Assessors of the county, and the tax collected in each county and township shall be in proportion to the length of such road, canal, or works lying in such county or township, respectively.

Sec. 16. If the party be a non-resident of the county and own land therein, it shall state his address, and may name any agent resident in the county, to whom notices may be given respecting his taxes.

Sec. 17. If the party be a non-resident of the county and own land therein, it shall state his address, and may name any agent resident in the county, to whom notices may be given respecting his taxes.

Sec. 18. The list to be given in during April.

Tax lists shall be given in during the month of April by the person charged or his agent. If the person liable be a corporation, its property may be given in by the President, Cashier, Treasurer, Secretary or other person appointed for that purpose.

return so made shall be open to the inspection of all persons interested, and the Clerk shall give to any person desiring it, a copy of so much thereof as relates to his property, on payment of a fee of ten cents.

Sec. 19. County Commissioners to revise list, when.

The Commissioners of each county shall meet on the third Monday in May and revise the list and certify to the Auditor General, and complete the list by computing the tax payable by each person, and affixing the sum opposite his name. They shall sit for one week, at least, and shall hear all persons objecting to the list, and all persons objecting to the amount of tax charged against them. They shall have power to summon and examine witnesses, and shall correct the Abstract of the Township Assessors as may be right and just, and so that the valuation of similar property throughout the county shall be as near uniform as possible. They shall have power to raise valuation upon any property as they shall deem necessary. Any person who has neglected to give in his list before the Township Assessors shall be allowed to do so before the Commissioners at their meeting; the Commissioners shall ascertain the value of their property by the examination of witnesses, and if they find the value to be correct, and without satisfactory excuse they shall add to the tax of the person so allowed to give in, five per cent. on the regular amount of his tax for that year.

Sec. 20. How complaints of excess proceed with.

If any person shall complain before the Commissioners that the property has been improperly valued, or that the tax is excessive, he shall present his complaint in writing, and they shall hear any evidence adduced by him, and shall summon and examine any witnesses necessary for a just decision of the question. They shall record all the evidence received and their decision; if they decide against the complainant, they shall also give judgment against him for the cost of the investigation; if they decide in his favor, they shall certify to the Auditor General, and the complainant may appeal to the Superior Court from the decision of the commissioners upon, or involving any matter of legal validity; and if he shall give bond with sufficient security to guarantee the performance of the final judgment on his appeal, such appeal shall suspend the collection of the tax appealed from until a decision thereon.

In such case the Clerk of the commissioners, within five days after the giving of the bond, shall file with the Clerk of the Superior Court the appeal bond, a copy of the tax list, so far as it concerns the complainant; the original evidence taken by the commissioners, the complaint, and the decision of the commissioners. The appeal shall be tried at other questions of law are. If the final judgment shall be against the complainant, it shall be that he pay the tax charged and the cost of the appeal, in addition, and the cost and execution may be enforced upon other judgments. The amount of the judgment (except cost) shall be placed by the Sheriff on the abstract of the tax list in hand, and collected and accounted for by him.

Sec. 21. Persons not giving in to be charged with a double tax.

The County Commissioners shall insert in the abstract of the tax list for each Township, the description and valuation of all property not given in, with the name of the person supposed to be liable for the taxes thereon, and the sum of the tax payable by each township, liable for a poll tax, who failed to give themselves in, and shall charge all such persons with double the tax with which they would otherwise be chargeable, unless satisfactory excuse therefore be rendered.

Sec. 22. County Commissioners may exempt from poll tax.

The County Commissioners shall have power to exempt any person from the payment of a poll tax on the ground of poverty or infirmity, and the clerk shall deliver to the Sheriff a list of all persons so exempted, with the amount of the tax saved by them, and shall also send a copy of such list to the Auditor of the State, and the Sheriff shall be entitled to a deduction for such taxes in any settlement he may be required to make.

Sec. 23. Copies of revised tax lists, how distributed.

The County Commissioners shall cause to be made out, three copies of the tax list for each township as revised and settled by them, according to a form to be furnished to them by the Auditor of the State. Such copies shall show in different columns the amount by each tax payer, the poll tax, and to the county. One of said copies shall remain in the office of the clerk of the commissioners, one shall be sent by the clerk to the Auditor of the State, the third shall be delivered to the Sheriff on or before the third Monday in June in each year, and he shall give a receipt for the same. The clerk shall endorse on the copies given to the Sheriff an order to collect the taxes therein mentioned, and such order shall be the force and effect of a judgment and execution against the property of the person charged in such lists. In such lists note all appeals from the judgments of the commissioners, which have been perfected by giving bonds as prescribed.

Sec. 24. In case land be divided, how tax may be apportioned.

In case within an interval between two regular periods for the valuation of land, any piece of land or real property should become divided in ownership, either by partition or a sale of a portion thereof, or otherwise, either of the parties owners may, at any time upon three days' notice to the other, apply to the Township Board of Trustees for an apportionment of the valuation, which shall be allowed as may be just; and all parties having tax lists are required to amend the same in conformity with the order of the Board on the production of a certified copy thereof: Provided, That no amendment made after a tax on the land has become due, shall be operative to affect that tax.

Sec. 25. If where falls or rises, valuation altered, when.

In any valuation of real or personal property, and before the tax thereof shall become due, the property shall be destroyed, or depreciated over twenty-five per cent. on the assessed value, the owner, or the person in possession of the owner, the party charged may apply to the Township Board of Trustees, and upon proper proof may have the valuation reduced, and the Board of Trustees shall thereupon immediately furnish to the Auditor General, the County Commissioners, as well as to the party, a certified copy of their order to amend the valuation. If the property was insured the amount of the loss in insurance shall, in such case, be considered in reducing the valuation, in like manner, if proper shall have increased twenty-five per cent. over its assessed value, the Sheriff of the county, upon receiving notice of the order of the Board of Trustees to alter the valuation of the property, and upon proper proof they shall do so. But the valuation shall not be altered if the appreciation has occurred in consequence of improvements made on the property by draining, clearing, building, or the like.

Sec. 26. When taxes may be paid, when due.

All taxes may be paid on or after the first day of July, in each year. All taxes shall be due on the first day of October, in each year; when paid, the Sheriff shall note in the tax list, against the name of the party

the date of payment and the amount paid; the Sheriff shall also give receipt to the parties, stating the amount of the State and county tax, separately, and the date of payment.

Sec. 27. Sheriffs to attend to receive taxes.

The Sheriff, in person or by deputy, shall constantly attend at the Court House of his county, during the months of August, and September, for the purpose of receiving taxes; he shall also, in like manner, attend at least one day during the month of July, at some place in each township, of which ten days' notice shall be given by advertisement, at three or more public places in the township.

Sec. 28. Sheriffs to notify Treasurer of the State, when they have five hundred dollars or over.

Every Sheriff, when he shall have five hundred dollars or more of State taxes in his hands, shall inform the Treasurer of the State thereof, by letter and the Treasurer shall have power to direct that all money in the hands of the Sheriff shall be transmitted to the Treasury, in such manner as he may prescribe, under such penalties as are prescribed in cases of non-payment of taxes, on the day of annual settlement: Provided, That the Sheriff shall not incur any personal expense thereby; and he shall receive payment for such credit at the annual settlement, together with the expenses necessarily incurred in carrying out the provisions of this section.

Sec. 29. How Sheriff to collect.

Whenever the taxes shall be due and unpaid, the Sheriff shall immediately proceed to collect them as follows:

1. If the party charged have personal property of a value equal to tax charged against him, the Sheriff shall seize and sell the same as he is required to sell other property.

2. If the party charged has no personal property to be found in the county, of sufficient value, the Sheriff shall levy upon the lands of the delinquent, or any part thereof; he shall notify the owner, and if he neglects to pay the tax, he shall sell the land, by service of notice, stating the particulars, on him personally. If the delinquent cannot, by reasonable diligence be found in the county, but has a known agent therein, and his agent is known, or can be reasonably diligences ascertained, the notice shall be delivered to such agent and shall also be mailed, post paid, to the delinquent. If the delinquent has no known agent, or if the agent cannot be ascertained, the Sheriff shall publish a notice, substantially as above subscribed, at the court house door and two other public places, and also in some newspaper published in the county, for the space of ten days, and if there be no newspaper published in the county, then in the nearest newspaper. The notice shall be served or published as aforesaid, at least thirty days before the sale of the land, and shall be on one of the days prescribed for sales under execution, and shall be conducted in all respects as if the land were sold under execution.

Sec. 30. Who is to be the purchaser, and what he shall pay.

The highest bidder shall be the purchaser; he shall immediately pay to the Sheriff the amount of taxes and costs due by the delinquent, and the Sheriff shall give him a receipt, stating the sum paid and what amount, and describing the property and shall cause the same to be recorded by the register of deeds.

Sec. 31. If no one will bid for any piece of real property the amount of the taxes assessed thereon, and the charges of sale, the Sheriff shall sell the property to the State, and upon proving the fact, and sending to the Auditor of the State a deed to the State, for the property, duly registered in the county in which it lies, shall have credit for the amount of such taxes and charges; the deed shall be deposited by the Auditor with the Secretary of State.

The property so purchased by the State, shall be under the control of the Board of Education, and shall be sold, by public sale, and under the powers, for which the lands of the State are now held. Lands so sold may be redeemed as other lands sold for taxes are allowed to be.

Sec. 32. The delinquent may redeem the property within twelve months.

The delinquent may retain the possession of the property for twelve months after the sale, and within that time may redeem it by paying to the Sheriff the amount of the tax, amount paid by him, and twenty-five per cent. in addition thereto. If the purchaser shall accept the sum so tendered, he shall give a receipt therefor; if he shall refuse, the delinquent may pay the same to the Sheriff, and the Sheriff shall give him a receipt therefor; such payment shall be equivalent to payment to the purchaser, and the delinquent may cause the deed to be returned to the clerk, to be registered, and the Register of Deeds shall refer to such registration, in the margin of his registration of the receipt from the purchaser; after the payment to the purchaser, the delinquent shall cease. No sale of the property by the delinquent, within the twelve months, shall convey to their respective vendees, or their heirs or estates, but the parties themselves possess.

Sec. 33. If the delinquent shall fail to redeem.

The delinquent shall fail to redeem as prescribed in the preceding section, the purchaser may, within eighteen months of the purchase, pay to the Sheriff the residue of the sum bid by him, together with the interest thereon at the rate of one per cent. per month, from the expiration of the twelve months next succeeding the sale; to the day of payment, and demand a deed. The Sheriff shall receive the money for the use of the delinquent, and make the deed; the Sheriff shall have credit for the amount of such taxes and charges, and the residue shall pay to the delinquent, on demand. The deed from the Sheriff to the purchaser shall be registered, and the Register of Deeds shall convey to the grantee therein all the estate in the premises, which the delinquent had at the time of the sale for taxes.

Sec. 34. When State taxes to be paid by Sheriff.

On or before the fifteenth day of December in each year, every Sheriff shall return, to the Auditor of the State, an account of the taxes collected by him, and the sum apparently due from the tax list, the amounts collected for penalties from delinquents. He shall be allowed to deduct from the sum so returned.

The amount of fees charged against any person, whom the commissioners shall certify to have appealed from a decision of the commissioners respecting his liability and to have given the bond required: Provided, That the Clerk of the Court to which the appeal was taken shall certify that it is pending and undecided. The sum so unliquidated shall be carried forward by the Auditor as a charge against the Sheriff on his next

year's account, from year to year, until the decision of the appeal, after which they shall be collected and paid or balanced, if the final decision be in favor of the appellant.

2. All poll taxes assessed on each personal property certified by the Commissioners of the County, through their President or Clerk to be insolvent and uncollectable.

3. Five per cent. commissions on the amount collected, and traveling expenses, to and from the City of Raleigh, at the rate of ten cents per mile, by the usual route of travel.

4. All payments duly made, upon the order of the Auditor of the State.

Sec. 25. Penalty on Sheriffs for failure to account.

If any Sheriff shall fail to account and pay as required in the preceding section, he shall forfeit and pay to the State one thousand dollars, and it shall be the duty of the Auditor of the State to furnish the Sheriff of the Judicial District, in which the county of Wake is, a copy of the bond of the Sheriff, and a certificate setting forth the sum which appears to be due from the Sheriff by the tax list filed in his office, and that the same, or a certain sum thereof as the fact may be, is unpaid. The Sheriff shall thereupon immediately cause an action to be brought in the Superior Court of Wake county, upon the bond of the Sheriff, against him and his sureties, for the sum so certified to be due, and for the penalty aforesaid, and he shall copy of the bond and certificate of indebtedness, and shall be prima facie evidence of the right of the State to recover. The complaint and plea shall be deemed to be sworn to, for the purpose of requiring the defendants to verify their pleadings by oath. If any Sheriff shall fraudulently and corruptly fail to account and pay, in addition to the penalty aforesaid, he shall be liable to be imprisoned for a term, and on conviction, shall be imprisoned in the Penitentiary for not less than one, nor more than five years. In the prosecution of any delinquent Sheriff, any lawful evidence of his appointment as Sheriff, shall be competent, but the certificate of the Auditor setting forth the sum which is due from the tax list, filed in his office, and that the same, or a certain sum thereof as the fact may be, is unpaid, shall be prima facie evidence against such Sheriff as a delinquent in the duties of his office, on his trial.

Sec. 26. Sheriffs to pay county taxes, when.

The Sheriff shall pay the county taxes to the county treasurer or other lawful officer; he shall not on any tax list, in his hands, for more than ten days, under a penalty of one per cent. per month to the county, upon all sums so unlawfully retained. On or before the first day of January, in each year, he shall deliver to the County Treasurer or other lawful officer, for all taxes, which have been or might and ought to have been collected by him, for the county during the fiscal year, and he shall be charged with the sum appearing on the tax list as due for county taxes, and shall be allowed to deduct therefrom, as is prescribed in section thirty-three, respecting his settlement of the year.

Sec. 27. County Commissioners to appoint a Committee to assist in settlement.

The County Commissioners, at the last regular or other subsequent meeting in each year, shall appoint one or more of their number to be present and assist at the accounting and settlement between the Sheriff and the County Treasurer, provided for in the next preceding section, and also to audit and settle the accounts of the County Treasurer, and of all other county officers, and to certify to the County Commissioners, and when approved by them, shall be filed with the Clerk, and shall be prima facie evidence of their own correctness, and impeachable only for fraud or special error.

Sec. 28. Penalty to Sheriff for failing to account.

In case the Sheriff of any county shall fail, neglect, or refuse to comply with the County Treasurer and Assistant Committee as aforesaid, or to pay what may be rightfully found due on such accounts, he shall forfeit and pay to the County Treasurer, for each day of neglect, one hundred dollars; if he shall fail to comply with the County Commissioners to cause an action to be brought in the Superior Court of the county, on the bond of the Sheriff, against him and his sureties, to recover the sum so certified to be due, and for the penalty aforesaid. If the Sheriff shall fraudulently and corruptly fail to account as aforesaid, he shall be criminally liable therefor, and shall be imprisoned in the Penitentiary for not less than one, nor more than five years, and shall be liable to a fine of not less than one hundred dollars, and shall be liable to a fine of not less than one hundred dollars, and shall be liable to a fine of not less than one hundred dollars.

Sec. 29. Other county officers, when to account, and penalty for failure.

In each year the County Treasurer shall give three days' notice to all county officers (except the Sheriff) authorized to receive or disburse the county funds, to appear at the court house of the county on a certain day, during the first ten days in January, before him and the committee appointed by the County Commissioners, and present an account of all sums received or disbursed by them, for the county, with their vouchers; and any officer failing to attend and account, shall be liable to a fine of not less than one hundred dollars, and shall be liable to a fine of not less than one hundred dollars, and shall be liable to a fine of not less than one hundred dollars.

Sec. 30. This act shall be in force from and after its ratification.

Ratified the 13th day of March, A. D. 1869.

(No. 72.)  
An act to transfer to the County of Montgomery that portion of the Fayetteville Albemarle Plank Road that is included within the limits of Montgomery county.

Section 1. The General Assembly of North Carolina do enact, That all the interest of this State in that portion of the Fayetteville Albemarle Plank Road which is included within the limits of the County of Montgomery, be and the same is hereby transferred to the County of Montgomery, on condition that the Commissioners of said county shall keep up, as a public road, the portion of road transferred by this act.

Sec. 2. All laws and parts of laws conflicting with this act are hereby repealed.

Sec. 3. This act shall take effect from the date of its ratification.

Ratified the 17th day of March, A. D. 1869.

(No. 73.)  
An act to authorize the Sheriff of Yalobush county to collect the arrearages of taxes.

Section 1. The General Assembly of North Carolina do enact, That E. C. Kington, late Sheriff of Yalobush county, is authorized to collect the arrearages of taxes due him for the years 1868-67.

Sec. 2. That no tax payer shall be compelled to pay said taxes if he makes oath before some Justice of the Peace for said county, that he has paid said tax and lost his receipt therefor.

Sec. 3. This act shall be in force from and after its passage to the first day of January